IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

S.T.Rev..No.192 of 2007

AGAINST THE ORDER IN T.A.NO.63/1999 OF THE KERALA SALES-TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOTTAYAM DATED 1.6.2005.

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PETITIONER/APPELLANT IN T.A./ASSESSEE:-

M/S PADINJAREKARA AGENCIES LIMITED
KODIMATHA, KOTTAYAM, REPRESENTED BY ITS
MANAGING DIRECTOR, MR. P.C.ABRAHAM.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENT: RESPONDENT IN T.A.:-

STATE OF KERALA,
REPRESENTED BY THE SECRETARY TAXES DEPARTMENT,
THIRUVANANTHAPURAM.

BY SPECIAL GOVERNMENT PLEADER (TAXES) SRI.V.V.ASHOKAN.

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 21/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

H.L.Dattu,C.J. & K.T.Sankaran,J.

S.T.Rev.No.192 of 2007

Dated, this the 21st day of June, 2007

ORDER

H.L.Dattu,C.J.

Sri.V.V.Ashokan, learned Special Government Pleader (Taxes) is directed to take notice for the respondent. He is permitted to file his memo of appearance in one month's time.

2. Petitioner is a Public Limited Company. It is engaged in the production and sale of centrifuged latex, skim crape and lump.

3. The petitioner calls in question the legality or otherwise of the orders passed by the Kerala Sales-Tax Appellate Tribunal, Additional Bench, Kottayam in T.A.No.63 of 1999 dated 1st June, 2005.

4. The assessee has raised the following questions of law for our consideration and decision. They are as under:

> "(i) In the facts and circumstances of the case ought not the tribunal have held that the Petitioner was entitled for claim of exemption as per Form 25 Declaration filed?
>
> (ii) In the facts and circumstances of the case, ought not the tribunal have held that the ratio of the decision of the Supreme Court in (1998) 108 STC 583 is not applicable?"

5. The issues raised in this revision petition are no more debatable in view of the order passed by us in S.T.Rev.No.126 of 2007 and connected cases, disposed of on 6th June, 2007. Following the observations in

the aforesaid decision, this revision petition is also disposed of. The questions of law raised are answered against the assessee and in favour of the Revenue.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/DK